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The invention claimed is:

1. A method for the selection of a cell expressing a heterologous polypeptide to the cell expressing it comprising the following steps:

a) transfecting an isolated eukaryotic cell with a nucleic acid comprising

i) a first expression cassette comprising a nucleic acid encoding a heterologous polypeptide,

ii) a second expression cassette comprising a first nucleic acid comprising the sequence of SEQ ID NO: 04 and a second nucleic acid encoding a selectable marker selected from the group consisting of hygromycin phosphotransferase, neomycin and G418 aminoglycoside phosphotransferase, dLNGFR and GFP, whereby said first and second nucleic acid are operably linked,

b) cultivating said transfected cell under conditions suitable for the growth of non-transfected cell; and

c) cultivating said cells under selective culture conditions;

d) selecting a cell propagating in step b) and under selective culture conditions in step c).

2. The method of claim **1**, wherein step d) of said method is selecting a cell propagating in step b) and expressing the selectable marker encoded by said second nucleic acid.

3. A method for the expression of a heterologous polypeptide to the cell expressing it, comprising the following steps:

a) transfecting an isolated eukaryotic cell with a nucleic acid comprising an expression cassette comprising a first nucleic acid having the sequence of SEQ ID NO: 04 operably linked to a second nucleic acid encoding a heterologous polypeptide,

b) selecting a cell transfected in step a),

c) cultivating the selected cell of step b) under conditions suitable for the expression of said heterologous polypeptide; and

d) recovering the heterologous polypeptide from the cell or the cultivation medium.

4. The method of claim **3**, wherein the nucleic acid comprises a second expression cassette encoding an aminoglycoside phosphotransferase selected from the group consisting of hygromycin phosphotransferase, neomycin and G418 aminoglycoside phosphotransferase.

5. The method of claim **1**, wherein said eukaryotic cell is a mammalian cell.

6. The method of claim **5**, wherein said mammalian cell is a CHO cell, a BHK cell, a HEK cell or, a Sp2/0 cell.

7. The method of claim **6**, wherein said mammalian cell is a CHO cell or a HEK cell.

8. The method of claim **1**, wherein said heterologous polypeptide is an immunoglobulin, or an immunoglobulin-fragment, or an immunoglobulin-conjugate.

9. The method of claim **3**, wherein said first nucleic acid is a nucleic acid having the sequence of SEQ ID NO: 04 and has a promoter strength of 20% or less of the SV40 promoter of SEQ ID NO: 05 when operably linked to the nucleic acid of SEQ ID NO: 07.

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